



ఆంధ్ర ప్రదేశ్ రాజ పత్రము THE ANDHRA PRADESH GAZETTE

PART - I EXTRAORDINARY
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HYDERABAD, WEDNESDAY, MAY 23, 2012.

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Excise - II)

NOTIFICATION UNDER SECTION 4-A OF THE ANDHRA PRADESH (REGULATION OF TRADE IN INDIAN MADE FOREIGN LIQUOR, FOREIGN LIQUOR) ACT, 1993

[G.O. Ms. No. 327, Revenue (Excise-II), 21st May, 2012.]

In exercise of the powers conferred under section 4-A of the Andhra Pradesh (Regulation of Trade in Indian made Foreign Liquor, Foreign Liquor) Act, 1993 (Andhra Pradesh Act No.15 of 1993), the Governor of Andhra Pradesh hereby specifies the following levies to be collected by the Andhra Pradesh Beverages Corporation Limited from the holders of licences issued under the Andhra Pradesh Excise (Lease of Right of Selling by Shops and Conditions of Licence) Rules, 2005. The Andhra Pradesh Excise (Grant of Licence of Selling by Bar and Conditions of Licence) Rules, 2005 and The Andhra Pradesh Excise (Grant of Licence of Selling by In- house and Conditions of Licence) Rules, 2005 in the shape of Demand Drafts drawn in favour of Director of Distilleries and Breweries, Government of Andhra Pradesh.

It shall be deemed to have come into force with effect on and from the 16th April, 2012.

A. TRADE MARGIN:

I. Indian Made Foreign Liquor other than Beer, Wine and Ready to drink varieties

Sl. No.	Basic Price (Rs./Case)	Trade Margin to be levied on (Basic price + Excise Duty Countervailing Duty + VaJue Added Tax)
1.	Up to Rs. 300/-	28%
2.	Above Rs. 300/- and up to Rs. 450/-	29.5%
3.	Above Rs. 450/- and up to Rs. 500/-	31%
4.	Above Rs. 500/- and up to Rs. 700/-	30% or Rs. 570/- whichever is higher
5.	Above Rs. 700/- and up to Rs. 1000/-	32%
6.	Above Rs. 1000/- and up to Rs.2000/-	31% or Rs.900/- whichever is higher
7.	Above Rs. 2000/-	15% or Rs. 1400/-whichever is higher

II. Beer

Category	Strength	Margin
Beer	Below 5% v/v	25%
	5% and up to 7.5% v/v	25%
	Above 7.5% v/v	29%

III. Wine and Ready to drink varieties

Category	Basic Price	Margin
Wine	Up to Rs. 2000/-	21%
	Above Rs. 2000/-	11%
RTD	All Categories	11%

B. Additional Trade Margin:**I. Indian Made Foreign Liquor other than Beer, Wine and Ready to drink varieties**

Sl. No.	Basic Price (Rs./per case)	Addl.Trade Margin on (Basic Price + Excise Duty)
1.	Up to Rs. 700/-	12.5%

II. Beer:

Sl. No.	Basic Price (Rs./per case)	Addl.Trade Margin on (Basic + Price + Excise Duty)
1.	All categories	12.5%

Explanations:

1. BASIC PRICE: Basic price means Ex-factory price + Cost of Bottles + Cost of packing material + Freight + Insurance + Handling charges and import fee, if any.

2. CASE:

(i) Indian Made Foreign Liquor: Case means 9 numbers of 1000 ml, 12 numbers of 750 ml, 24 numbers of 375 ml, 48 numbers of 180 ml, 96 numbers of 90 ml , 150 numbers of 60 ml bottles of Indian Made Foreign Liquor.

(ii) Beer: 12 numbers of 650 ml, 24 numbers of 330 ml bottles and 24 numbers of 500 ml in cans.

(iii) Wine: 9 numbers of 1000 ml, 12 numbers of 750 ml, 24 numbers of 375 ml, 48 numbers of 180 ml, 96 numbers of 90 ml , 150 numbers of 60 ml bottles.

(iv) Low alcoholic beverages /Ready to Drink Varieties: 24 numbers of 250 ml bottles, 24 numbers of 275 ml bottles and 24 numbers of 330 ml bottles.

C. Assessment Fee:**a). Foreign Spirits:**

Sl. No.	Assessable Value of Foreign Spirit	Assessment Fee on Assessable Value
1.	Upto Rs. 600/- per B.L.	52%
2.	> Rs. 600/- upto Rs. 1000/- per B.L	42%
3.	> Rs. 1000/- upto Rs. 1400/- per B.L.	35%
4.	> Rs. 1400/- per B.L.	33%

b). Foreign Beer:

Sl. No.	Assessable Value of Foreign Beer	Assessment Fee on Assessable Value
1.	Lager Beer (below 5% v/v alcohol strength) of all values	57%
2.	Strong Beer (5% v/v or more alcohol strength) of all values	66%

Explanation:

Assessable Value means the supplier's price + Central Sales Tax + Import Fee + Cost of Excise Adhesive Labels + freight + insurance, if applicable.

D. SPECIAL MARGIN:

The Maximum Retail Price (MRP) for each bottle of Indian Made Foreign Liquor / Foreign Liquor shall be rounded off to the nearest rupee and the differential between the Maximum Retail Price before and after rounding off shall be collected as Special Margin.

Explanation: Maximum Retail Price (MRP) shall bear the meaning assigned to it under Rule-2 (0) of the Andhra Pradesh Distillery (Manufacture of Indian Made Foreign Liquor other than Beer and Wine), Rules, 2006.

E. Rounding off of Issue Price: The Issue price for each bottle of Indian Made Foreign Liquor / Foreign Liquor shall be rounded off to the nearest rupee.

Explanation: (i) Issue price (Indian Made Foreign Liquor) = Basic Price + Excise Duty + Value Added Tax on (Basic Price + Excise Duty) + Trade Margin + Value Added Tax on Trade Margin + Additional Trade margin.

(ii) Issue Price (Foreign Liquor) = Assessable Value + Assessment Fee + Value Added Tax on (Assessable Value + Assessment Fee) + Custom Duty.

ASUTOSH MISHRA,

Principal Secretary to Government.

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